

**Checklist for School Districts**  
**Emergency Impact Aid for Displaced Students Program**  
(as authorized under Section 107 of the Hurricane Education Recovery Act)

**Record Keeping Requirements**

At a minimum, recipients (Local Education Agencies (LEAs)) must keep on file the following auditable records pertaining to this program:

1. Documents which verify enrollment in your district of all eligible displaced students for which claim has been made;
2. Evidence that each student claimed meets the definition of an eligible displaced student; and
3. Evidence that the funds were used for allowable purposes under the Act.

On request any recipient must make its records available to the US Department of Education (or the Iowa Department of Education as sub-grantee) for the purpose of examination or audit. The full requirements regarding recordkeeping are in the US Department's regulations at 34 CFR 80.42.

**Records and Documents for Public School Students:**

1. Obtain documentation verifying that, on August 22, 2005, each eligible displaced student was enrolled, or eligible to be enrolled, in a public or non-public school within the disaster areas covered by the declarations for Hurricanes Katrina and Rita and resided in that area on that date. Examples of documentation include, but are not limited to: a transcript from the student's former school, a student registration form with an address within the disaster areas, verification of enrollment from a State Education Agency (SEA), a copy of a utility bill with an address within the disaster areas, or a copy of a parent's driver's license with an address within the disaster areas.
2. Maintain a detailed record of attendance for each eligible displaced student, including enrollment and/or drop date as applicable.

**Records and Documents for Non-Public School Students:**

1. Obtain the **Non-Public School Hurricane Relief Application/Certification** from each non-public school for which an application for funding has been made.
2. Obtain the **Non-Public School Parent/Guardian Hurricane Relief Application/Certification** from each family that applied for assistance under the program for an eligible displaced student attending a non-public school in Iowa.
3. Obtain documentation that indicates that the non-public school has maintained adequate records to report the amount of funds received and that allowable expenditures have been made under the program for the fiscal year.
4. Obtain evidence that the non-public school has, to the extent of the Hurricane Relief funding, either waived tuition at the time of the eligible displaced student's enrollment or that the school has reimbursed tuition that was paid for an eligible displaced student.
5. Obtain documentation verifying that, on August 22, 2005, each eligible displaced student was enrolled, or eligible to be enrolled, in a public or non-public school within the disaster areas covered by the declarations for Hurricanes Katrina and Rita and resided in that area on that date. Examples of documentation include, but are not limited to: a transcript from the student's former school, a student registration form with an address within the disaster areas, verification of enrollment from a State Education Agency (SEA), a copy of a utility bill with an address within the disaster areas, or a copy of a parent's driver's license with an address within the disaster areas.
6. Obtain documentation that verifies that each eligible displaced student was enrolled in an eligible non-public school prior to December 30, 2005. The students' parents must have chosen to enroll the student(s) in a non-public school, and the student's parent or guardian must submit a timely application for funding under this program to the LEA.
7. Obtain evidence, such as a registration form, that the non-public school enrolled the eligible displaced students for the quarter(s) claimed and prior to December 30, 2005.
8. Obtain a detailed record of attendance for each eligible displaced student attending a non-public school in your jurisdiction, including enrollment and/or drop date as applicable.

## **Accounting Procedures Emergency Impact Aid for Displaced Students Program**

### **Accounting Procedures for Receipts and Disbursements**

1. Accounting for Receipt of Funds. Record in Fund 10, Source 4656, Project 4656.
2. Accounting for Expenditures. Record direct expenditures in Fund 10, Project 4656, using appropriate function, program, and object. Record expenditures for special education in the appropriate program dimension for the individual student. Record expenditures for payments to non-public schools using Program 5XX, Project 4656, Object 89X.

LEAs are allowed to use the funds for pre-award expenditures. The funds may also be used to support regular classroom programs in which both displaced and other students participate (see Allowable Expenditures below). Sample journal entries to reclassify pre-award expenditures:

```
dr 10 XXXX 1XXX 1XX 4656 12X (regular ed)
dr 10 XXXX 1XXX 1XX 4646 2XX (regular ed)
dr 10 XXXX 1XXX 2XX 4656 12X (special ed)
dr 10 XXXX 1XXX 2XX 4646 2XX (special ed)
cr 10 XXXX 1XXX 1XX 0000 12X (regular ed)
    cr 10 XXXX 1XXX 1XX 0000 2XX (regular ed)
    cr 10 XXXX 1XXX 2XX 3XXX 12X (special ed)
    cr 10 XXXX 1XXX 2XX 3XXX 2XX (special ed)
```

#### **Allowable Expenditures:**

- Paying the compensation of personnel, including teacher aides, in schools enrolling eligible displaced students.
- Identifying and acquiring curricular material and classroom supplies.
- Renting mobile educational units or other spaces (to the extent that those costs are not met by FEMA).
- Providing basic instructional services for displaced students, including tutoring, mentoring, or academic counseling.
- Paying reasonable transportation costs.
- Providing health and counseling services.
- Providing education and support services.

Recipients may use these funds for pre-award costs, including the reimbursement of expenditures incurred prior to the receipt of a grant. While the activities and services must be related to serving displaced students, there is no requirement that they be provided only to those students. For instance, one of the allowable activities under the law is provision of basic instructional services. There is no requirement that program funds be used to provide those services only to displaced students; rather, LEAs may use the funds to support regular classroom programs in which both displaced and other students participate.

### **Payments to Non-Public Schools**

Payment to the non-public school must be made within 14 days of receipt from the Department of Education. However, an LEA should not make payment to a non-public school unless all of the appropriate paperwork has been received on behalf of the non-public eligible displaced student. If the LEA determines that excess payments have been made to the non-public school (i.e. the payment is in excess of the amount of tuition, fees, and reasonable transportation costs) the excess payment must be retained by the LEA and returned to the Iowa Department of Education.

The aggregate amount of a payment on behalf of a displaced student enrolled in a non-public school may not exceed the lesser of –

1. The amount received under the program from the US Department of Education; or
2. The cost of tuition and fees (and transportation expenses, if any) at the non-public school for the 2005-2006 school year.